REPORTS

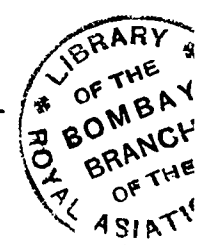
ON THE

OPERATIONS IN CONNECTION WITH THE INCOME TAX

IN THE

BOMBAY PRESIDENCY

FOR THE YEAR 1900-1901.



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Remarks of the Commissioner, Northern Division, on the Income-Tax Returns for the Districts of Northern Division for the year 1900-1901.

No. R—172 OF 1901.

Camp Viramgám, 24th October 1901.

There was a diminution in the *original demand* in the division of 647 assessees and of Rs. 28,278 in the assessments as compared with the preceding year. In Ahmedabad, Deesa and Broach alone was the demand less than in 1899-1900, the losses caused to traders and others by the famine having been taken into account in framing the assessment lists. This fact was apparently not forgotten in the other districts, but in them the original demand was made upon a larger number of persons and the tax was comparatively more than in 1899-1900. The main fluctuations were under Part IV "Other sources of income." Upon revision the demand was finally made upon 14,567 persons, the tax being Rs. 4,20,809 as against 15,121 and Rs. 4,55,114, respectively: the district fluctuations being :—

	Assessees.		Tax.	
	Less.	More.	Less.	More.
Ahmedabad	584	...	35,858	...
Deesa	8	...	130	...
Kaira	102	...	2,321	...
Panch Mahálś	...	79	.....	4,805
Broach	188	...	11,906	...
Surat	...	144	.....	9,793
Thána	...	105	.....	1,312
Total ...	882	328	50,215	15,910
Net decrease ...	554		34,305	

Business, except in grain and cattle, was practically paralyzed. The increase in the Panch Mahálś exemplifies this. Apart from the timber trade there is little commerce in that district, but the impetus the famine gave to business in grain and cattle helped to swell the income-tax lists notwithstanding that the timber trade was dormant. In the other Gujarát districts except Surat, the numbers following these pursuits being considerably larger, the profits made by the majority were possibly below the taxable minimum. The Commissioner, in approving the income-tax lists for the year, drew attention to the possible source of income.

In Surat and Thána the grass trade developed owing to the absence of grass in Gujarát. Both these districts were moreover not smitten by acute famine.

Collections.

The collections of the tax of the year were somewhat disappointing even in the districts in which relief had been given by a lower pitch of assessments, the uncollected amount after the final demand had been fixed being in—

Ahmedabad	...	Rs. 29,091 or 17 per cent.
Deesa	...	„ 52
Kaira	...	„ 26,937 or 38 „
Panch Mahálś ...	...	„ 3,668 or 19 „
Broach	...	„ 10,005 or 22 „
Surat	...	„ 14,207 or 17 „
Thána	...	„ 5,485 or 17 „
	Total ...	89,445 or 21 per cent.

But it is hoped that much if not all of this has already been collected or will be within the current year in the same way as Rs. 36,944 of the arrears of 1899-1900 (Rs. 46,227) were collected in 1900-1901. The arrears in Ahmedabad and Kaira were then large, and it is satisfactory that a good part of it was paid. They are now larger than they have ever been, but the Commissioner hesitates to infer from them that the assessments were high. He prefers to think that, as with other Government demands, the assessees held back payment in the hope of obtaining remission.

The average incidence of the final demand per head of assessee has fallen from Rs. 30-1-7 to Rs. 28-14-2, the comparative district details being—

	1899-1900.			1900-1901.		
	Rs.	a.	p.	Rs.	a.	p.
Ahmedabad	40	0	9	37	4	0
Deesa	19	15	7	20	3	10
Kaira	23	12	2	23	12	9
Panch Mahâls	18	9	0	22	6	9
Broach	36	11	0	33	0	4
Surat	23	12	11	25	12	0
Thâna	22	4	8	21	9	9

These incidences approach as nearly as they may the conditions of the different districts except perhaps Surat, in which a larger yield and higher incidence may be expected. The increase of the establishment recently recommended may achieve this at least; it is hoped it will.

F. S. P. LELY,
Commissioner, N. D.

Remarks of the Commissioner, Central Division, on the Income-Tax Returns for the Districts of the Central Division for the year 1900-1901.

No. R—3523 OF 1901.

Poona, 24th August 1901.

The figures embodied in the returns have not been checked with the final returns of the Accountant General, but it is not likely that discrepancies of any importance will be discovered.

2. The orders contained in Government Resolution No. 3185 of the 10th July 1900, came into partial operation during the year of Report, and in accordance therewith some of the assessment lists were published by Collectors on their own responsibility. The previous sanction of the Commissioner was in great measure an empty formality, as it was not possible for him to exercise any useful check on assessments fixed by officers on the spot. Some needless labour and correspondence have thus been saved in the offices of the Commissioner and Collectors. A greater advantage than this will, however, result from the new arrangement if it serves to emphasize the responsibility of the local officers for the accuracy of the assessment lists. The acceptance of the lists *en bloc* by the Commissioner was generally unavoidable. It would seem to have induced laxity in the offices in which they should have been carefully scrutinized. Sub-Divisional Officers are in a position to revise Mámlatdár's proposals from general knowledge obtained or at least obtainable, during the travelling season and in the course of the disposal of petitions of objections. In a smaller degree scrutiny is also possible in Collectors' offices. As a fact assessments are generally accepted on trust, judging from the number of proposals that are received in this office for remission of the Tax imposed on persons who had become paupers, or had died, or had left their place of business long before they were assessed to the tax. The recent case of a Mámlatdár including in his lists *boná fide* cultivators or persons employed on relief works is altogther exceptional, but it bears out the presumption that Táluka lists are not subjected to such examination as is feasible and necessary. It is hoped that greater attention will be paid to this point now that the Collectors are directly responsible for the completeness and accuracy of their lists. The Commissioner's supervision will not, however, cease. Each Collector is requested to submit to this office after the publication of his lists a consolidated statement for his District giving comparative figures for three years, and important fluctuations will be noticed, and, if necessary, inquired into.

3. None of the Collectors have furnished explanatory remarks with their returns. Taking the Division as a whole, the final demand under Part IV, which affords the best test as to the working of the Act, shows a very small variation. It amounted to Rs. 4,13,040, as compared with the previous year's total of Rs. 4,10,197. The number of assessees showed a small decrease, the figures being 14,308 and 14,711, respectively. If the figures for each District are considered separately, the results are more striking and suggestive. In the final demand under Part IV, considerable increases occurred in Ahmednagar (Rs. 4,559) and Sholápur (Rs. 2,932), the two Districts most affected by Famine during the year. Násik, the only other in which there was an improvement in receipts, shows an increase of Rs. 1,016. It may be presumed that the larger yield in all three cases was chiefly due to the assessment of the profits of grain dealers. The other three Districts exhibit a decline in the revenue, the largest having occurred in Poona, where it amounted to Rs. 2,534. To some extent it was probably due to prevalence of Plague in a severe form in Poona City and the Cantonments of Poona and Kirkee during the rains and part of the fair season of 1899. The lists for 1900-1901 must have been based on the profits of the preceding year.

4. The number of assessees under Part IV, remained almost stationary in all districts except Násik, where there was a decrease of 251. This fact seems to point to the conclusion that the yield in the higher classes was larger in Ahmednagar, Sholapur and Násik, and was smaller in Khándesh, Poona and Sátára. Why the richer classes should be deemed to have been in need of relief in one

half of the Division and to have been in a position to pay higher assessments in the other half is not quite clear. The varying severity of Famine and Plague may account for this result in some degree, but it is to be feared that one reason is the way in which assessment lists are mechanically repeated from year to year. The Commissioner proposes to issue an order which, in the event of the season ending favourably, will provide for the subdivision of the táluka into four sections and the preparation each year in one of such sections of *entirely new lists* based as far as possible on local inquiries by Mámlatdárs. These officers will call for new village lists and test their accuracy in as large a proportion of cases as they can during the travelling season. Notes of their inquiries will be kept for the inspection of the Commissioner as well as the Collectors and their Assistants when examining táluka offices. The practice of adopting old lists from year to year after superficial or no examination seems to have been carried too far. Every third or fourth year absolutely new lists based on inquiries conducted *de novo* are necessary. This will be secured by the proposed order since each year in a fresh section of the táluka new lists will be necessary and the whole táluka will have come under the Mámlatdár's personal investigation every fourth year.

5. The number of petitions of objections rose from 5,903 to 6,461. The increase is chiefly observable in the Ahmednagar District, where it was due to the action of one of the Mámlatdárs, who pitched the assessments for his táluka too high. The general percentage of reductions on appeal was 6·23, as compared with 4·95 in the preceding year. Taking the districts separately, it was highest is Ahmednagar, *viz*,, 9·6. Elsewhere it varied from 7·2 in Poona to 4·5 in Sholápur. The number of appellants was 41·4 per cent. of the number of assessees. This is an enormous proportion, considering that the tax has now been in force for 15 years, during which a certain measure of accuracy in assessments may be expected to have been reached. Probably appeals are in many cases made as a matter of course as they cost nothing beyond an anna in the shape of stamp fee, but it may be hoped that their number will diminish if the attempt now being made to secure greater care in the preparation of lists is attended with success.

A. WINGATE,
Commissioner, C. D.

LIBRARY OF THE ROYAL BOMBAY BRANCH OF THE ASIATIC

No. 2834 OF 1901.

Belgaum, 14th August 1901.

From

A. CUMINE, ESQUIRE, I. C. S.,
Commissioner, S. D.;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Financial Department.

SIR,

In continuation of this office No. 2746, of the 9th instant, I have the honour to state that I have no remarks to offer on the working of the Income Tax Act during the year 1900-1901.

I have the honour to be,
Sir,
Your most obedient Servant,
A. CUMINE,
Commissioner, S. D.

No. 2441 OF 1901.

REVENUE DEPARTMENT.

Commissioner's Office, Karáchi,
21st August 1901.

MEMORANDUM.

The Commissioner in Sind presents compliments and has the honour to submit to Government the undermentioned Income Tax Statistical Returns required by Government Resolution, Financial Department, No. 2343, dated the 18th June last:—

Return No. III.—Showing the collections of the tax for the Province of Sind.

Return No. IV.— Ditto ditto by districts.

Return No. V.—Showing the original and final demands for the Province.

Return No. VI.— Ditto ditto by districts.

Return No. VII.—Showing the expenditure incurred in the assessment and collection of the tax.

2. * * * * * *

The Commissioner has no remarks to offer on the returns.

(Signed) R. GILES,
Commissioner in Sind.

No. $\frac{I.T.}{191}$ OF 1901.

FINANCIAL DEPARTMENT.

Aden Treasury, 15th July 1901.

From

BRIGADIER-GENERAL P. J. MAITLAND, C.B., I.S.C.,
Political Resident, Aden;

To

THE SECRETARY TO GOVERNMENT,
Bombay.

SIR,

I have the honour to submit brief notes on the working of the Income Tax Act in the Settlement of Aden for 1900-1901 and to append the following Statistical Returns as required by Government Resolution No. 2343, dated 18th June 1901, Financial Department :—

Return No. III.—Statement shewing the collections of the tax under Act II of 1886.

Return No. IV.—Statement shewing the district collections of the tax under Act II of 1886.

Return No. V.—Statement shewing the original and final demands and uncollected balances of sums due under Act II of 1886.

Return No. VI.—Statement shewing by districts the original and final demands and uncollected balances of amounts due under Act II of 1886.

Return No. VII.—Statement of expenditure incurred in the assessment and collection of the tax under Act II of 1886.

Return No. X.—Statement shewing the final assessments and collections under Parts II and IV of the 2nd schedule of Act II of 1886.

The net collections under all the parts, including the penalty, amounted to Rs. 42,640, which, on comparison with Rs. 39,871 of the previous year, shews an increase of Rs. 2,769.

The following table shews the increase and decrease under various parts of Schedule II of Act II of 1886 :—

	Increase + and Decrease, −	Causes of Increase and Decrease.
	Rs.	
Part I	+437	Increase in the clerical staff of merchants.
Part II	−329	Less profit returned by the companies.
Part IV	+2,635	Larger profits returned by European merchants.
Penalty	+26	Increase in the number of defaulters.
Total ...	+2,769	

144 or 14·65 per cent. of the assessees appealed against the assessment, including 17 assessees who produced certificates of payment of income tax by their head offices in India. The total amount remitted in consequence of the successful petitions of objections, including the amount refunded on account of the over-collections, was Rs. 5,297 against Rs. 2,794 of the previous year. Rs. 290 had been written off as irrecoverable. The demand for the year was recovered in full, and there was no outstanding at the close of the year.

The total cost of the operations amounted to Rs. 989 against Rs. 951 of the previous year. The charge is, as usual, for clerical establishment maintained for the whole year, as well as for the commission paid for collection of the tax by the employers from their employés.

I have the honour to be,
Sir,
Your most obedient Servant,

P. J. MAITLAND, Brigadier-General,
Political Resident, Aden,
and Commissioner of Income Tax, Aden.

A BRIEF REPORT ON THE WORKING OF THE INCOME TAX ACT IN THE CITY OF BOMBAY FOR THE YEAR 1900-1901.

Taking all the parts together, the year's operations have resulted in a net gain, in actual collections, of Rs. 44,860, as will appear from the following table :—

	1900-1901.		1899-1900.		Increase.		Decrease.	
	Number of Assessees.	Rs.	Number of Assessees.	Rs.	Number of Assessees.	Rs.	Number of Assessees.	Rs.
Part I.—Salaries	14,551	4,07,050	14,740	4,13,431	...	...	189	6,381
Part II.—Joint Stock Companies .	158	4,16,750	158	4,12,645	...	4,105	...	...
Part III.—Interest on Securities...	...	72,691	...	72,124	...	567	...	...
Part IV.—Commerce, Trade, &c. ..	13,157	9,43,077	12,435	8,96,641	722	46,436	...	...
Penalties	...	352	...	219	...	133	...	...
Total ...	27,866	18,39,920	27,333	17,95,060	722	51,241	189	6,381
	Net increase in the number of Assessees ... 533.				Net increase in collections ... Rs. 44,860.			

It will be seen, from the above table, that there was an increase in the receipts in all the parts, in the year under report, except under Part I.

Under Part I.—Tax on salaries—the decrease of Rs. 6,381 in 1900-1901 was mainly due to the reduction in the staff of Cotton Mills, some of which were closed for a portion of the year owing to the continued depressed condition of the Mill industry in Bombay.

Under Part II.—Tax on profits of Joint-Stock Companies—there was a small increase of Rs. 4,105, due partly to increased receipts (Rs. 1,375) from Railway Companies and partly to increased receipts (Rs. 2,730) from Cotton Presses, &c. The condition of the Mill industry was as bad as in the preceding year in consequence of the political crisis in China.

Under Part III.—Tax on interest on Securities—the increase of Rs. 567 over the collections of 1899-1900 being very small, needs no remarks.

Under Part IV.—Commerce, Trade, &c.—the realizations for 1900-1901 (Rs. 9,43,077) show an increase of Rs. 46,436 as compared with the receipts of the preceding year. This increase includes Rs. 11,706, being the uncollected balances of 1899-1900. Leaving out of consideration the above sum of Rs. 11,706, the net increase in receipts under Part IV for 1900-1901 was Rs. 34,730. This increase was due more to the vigilant scrutiny exercised in fixing the assessments of grain merchants, commission agents and others engaged in famine traffic, than to any profitable improvement in the state of Bombay trade during the period under review.

2. Six petitions were made to the Commissioner under Section 27 of the Act, in all of which the action of this Department was confirmed by the Commissioner. One appeal was made to Government, who, in their Resolution, Financial Department, No. 1085, dated 15th March 1901, declined to interfere in the matter.

3. The following table gives particulars regarding original and final demand, incidence of tax, and the cost of collection, in the City of Bombay, in the year 1900-1901 as compared with the preceding year :—

Original Demand.		Final Demand (including penalties and arrears.)		Collections (including penalties and arrears).		Incidence.						Expenditure.	
						Per head of Population.		Per head of Tax-payer.		Number of persons to one tax-payer.			
1899-1900.	1900-1901.	1899-1900.	1900-1901.	1899-1900.	1900-1901.	1899-1900.	1900-1901.	1899-1900.	1900-1901.	1899-1900.	1900-1901.	1899-1900.	1900-1901.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs.	Rs.
30,38,435	26,70,160	19,35,616	19,83,367	17,55,708	17,88,658	2 2 11	2 6 2	69 5 2	66 0 2	30	27	47,191	50,488

4. The slight increase, in the cost of collection, was due to the hiring of new offices. The total cost of collection bears the ratio of 2·82 per cent. to the amount collected as against 2·68 in the preceding year.

H. C. COORLAVALA,
Income Tax Collector, Bombay.

Income Tax Office, 24, Esplanade Road,
Bombay, 10th August 1901.

RETURN No. I.

Statement showing the collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by the Government in the year 1900-1901.

Class.	Income.	Paid by Government of Bombay.								Remarks.
		Salaries.		Pensions and Annuities.		Gratuities.		Total.		
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
			Rs.		Rs.		Rs.		Rs.	
I ...	Rs. 500, but less than Rs. 750 ...	2,442	29,438	401	6,435	...	...	2,843	35,873	
II ...	„ 750, do. „ 1,000 ...	744	13,675	141	3,467	...	...	885	17,142	
III ...	„ 1,000, do. „ 1,250 ...	473	11,590	118	3,347	1	21	592	14,958	
IV ...	„ 1,250, do. „ 1,500 ...	185	5,268	65	2,188	...	...	250	7,456	
V ...	„ 1,500, do. „ 1,750 ...	175	5,520	51	1,937	...	...	226	7,457	
VI ...	„ 1,750, do. „ 2,000 ...	276	10,545	51	2,298	...	...	327	12,843	
	Total, I to VI ...	4,295	76,036	827	19,672	1	21	5,123	95,729	
VII ...	Rs. 2,000, but less than Rs. 2,500 ...	371	20,747	59	3,927	...	...	430	24,674	
VIII ...	„ 2,500, do. „ 5,000 ...	434	41,173	104	10,505	...	...	538	51,678	
IX ...	„ 5,000, do. „ 10,000 ...	310	60,128	31	5,833	...	...	341	65,961	
X ...	„ 10,000, do. „ 20,000 ...	144	50,068	16	3,793	...	...	160	53,861	
XI ...	„ 20,000, do. „ 30,000 ...	49	28,088	6	2,390	...	...	55	30,478	
XII ...	„ 30,000, do. „ 40,000 ...	14	9,002	3	1,806	...	...	17	10,808	
XIII ...	„ 40,000, do. „ 50,000 ...	11	11,972	1	1,302	...	...	12	13,274	
XIV ...	„ 50,000, do. „ 1,00,000 ...	3	4,871	...	...	...	...	3	4,871	
XV ...	„ 1,00,000 and more	1	3,125	...	...	...	...	1	3,125	
	Total, VII to XV ...	1,337	2,29,174	220	29,556	...	...	1,557	2,58,730	
	Grand Total ...	5,632	3,05,210	1,047	49,228	1	21	6,680	3,54,459	
	Total of previous year ...	5,415	2,99,580	1,002	51,440	1	260	6,418	3,51,280	

No. B.K./199.

Book Department.

Forwarded to Government in the Financial Department with reference to Article 1629 of the Civil Account Code.

* * * *

Bombay, Accountant General's Office, dated 31st May 1901.

O. T. BARROW,
Accountant General.

RETURN No. II.

Statement showing the collections of the Tax under Act II of 1886 from Interest on Securities in the year 1900-1901.

Class.	Rate of Tax.	Securities of the Government of India.		Bonds or Debentures charged by Parliament on the Revenues of India.		Securities of Local Authority or Company.		Total.		Remarks.
		Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
I to VI ...	At 4 pies in the rupee ...	7,50,900	945	...	...	78,200	108	8,29,100	1,053	
VII to XV ...	At 5 do.	16,73,44,500	1,67,466	...	...	6,23,80,300	80,630	22,97,24,800	2,48,096	
	Total ...	16,80,95,400	1,68,411	...	...	6,24,58,500	80,738	23,05,53,900	2,49,149	
	Total of previous year ...	21,64,87,960	1,70,542	...	...	4,65,05,723	81,529	26,29,93,683	2,52,071	

No. $\frac{\text{B. K.}}{198}$.

BOOK DEPARTMENT.

Forwarded to Government in the Financial Department with reference to Article 1629 of the Civil Account Code. * * * *

Bombay, Accountant General's Office,
30th May 1901.

O. T. BARROW,
Accountant General.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the Bombay Presidency in the year 1900-1901.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers.				Profits of Companies.		Interest on Securities.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).				
		Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Amount of Tax.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
I ...	500, but less than 750	...	...	1,365	11,662	451	5,082	7,519	58,620	7	100	419
II ...	750 ,, 1,000	...	...	274	4,473	178	3,052	1,615	28,106	...	...	99
III ...	1,000 ,, 1,250	...	...	141	2,994	131	2,995	1,118	25,712	6	128	121
IV ...	1,250 ,, 1,500	...	...	103	2,675	50	1,473	534	16,464	5	160	90
V ...	1,500 ,, 1,750	...	...	66	2,221	60	1,925	489	16,507	5	198	99
VI ...	1,750 ,, 2,000	...	...	71	2,767	60	2,401	729	30,983	5	226	51
	Unclaimed, 500 to 2,000 ...	...	...	...	...	...	...	...	...	...	...	31
	Total I to VI ...	...	...	2,020	26,792	930	16,931	12,054	1,76,392	28	812	901
VII ...	2,000, but less than 2,500	...	...	75	4,064	57	2,825	538	30,922	3	186	1,084
VIII ...	2,500 ,, 5,000	...	...	128	11,466	121	10,751	1,097	1,01,714	27	2,591	293
IX ...	5,000 ,, 10,000	...	...	53	9,666	37	5,921	350	59,085	30	5,759	1,288
X ...	10,000 ,, 20,000	...	...	22	7,470	11	3,641	84	28,408	40	15,338	967
XI ...	20,000 ,, 30,000	...	...	2	1,393	...	...	11	7,436	16	10,580	137
XII ...	30,000 ,, 40,000	...	...	...	...	...	...	2	1,597	17	15,490	55
XIII ...	40,000 ,, 50,000	...	...	...	...	...	...	...	...	11	12,989	59
XIV ...	50,000 ,, 1,00,000	...	...	...	...	...	...	...	...	25	44,778	1,632
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	29	3,28,343	...
	Unclaimed, 2,000 to 1,00,000 .	...	...	...	...	...	...	...	...	...	...	74,322
	Total VII to XV ...	...	...	280	33,969	226	23,138	2,082	2,29,212	198	4,36,034	79,837
	Grand Total ...	...	...	2,300	60,761	1,156	40,069	14,136	4,05,604	226	4,36,846	80,738
	Total of previous year ...	...	...	2,322	64,348	1,334	44,644	14,653	4,06,605	207	4,30,973	81,531

Class.	Amount of Income.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18, and 19.	Refunds.	Net Collections.	Remarks.
		Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.						
1	2	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I ...	500, but less than 750	23,922	2,39,285	33,274	3,15,168	432	...	3,15,600	445	3,15,155	
II ...	750 ,, 1,000	10,179	1,52,427	12,248	1,88,157	240	...	1,88,397	136	1,88,261	
III ...	1,000 ,, 1,250	7,292	1,45,802	8,689	1,77,752	235	...	1,77,987	90	1,77,897	
IV ...	1,250 ,, 1,500	4,280	1,19,301	5,023	1,40,163	166	...	1,40,329	84	1,40,245	
V ...	1,500 ,, 1,750	2,799	97,640	3,421	1,18,581	131	...	1,18,712	78	1,18,634	
VI ...	1,750 ,, 2,000	2,253	94,320	3,119	1,30,751	127	...	1,30,878	92	1,30,786	
	Unclaimed, 500 to 2,000 ...	...	...	...	31	...	...	31	...	31	
	Total I to VI ...	50,725	8,48,775	65,774	10,70,603	1,331	...	10,71,934	925	10,71,009	
VII ...	2,000, but less than 2,500	2,550	1,43,046	3,479	1,82,127	189	...	1,82,316	129	1,82,187	
VIII ...	2,500 ,, 5,000	3,551	3,07,524	4,925	4,34,339	242	...	4,34,581	280	4,34,301	
IX ...	5,000 ,, 10,000	1,431	2,51,088	1,902	3,32,867	113	...	3,32,920	248	3,32,672	
X ...	10,000 ,, 20,000	530	1,90,327	688	2,46,151	7	...	2,46,158	117	2,46,041	
XI ...	20,000 ,, 30,000	129	81,264	161	1,00,750	...	...	1,00,750	...	1,00,750	
XII ...	30,000 ,, 40,000	92	82,375	112	99,517	...	...	99,517	...	99,517	
XIII ...	40,000 ,, 50,000	34	39,283	46	52,331	...	...	52,331	...	52,331	
XIV ...	50,000 ,, 1,00,000	58	99,173	84	1,45,523	...	...	1,45,523	...	1,45,523	
XV ...	1,00,000 and more	23	1,34,792	52	4,63,135	...	...	4,63,135	2,443	4,60,692	
	Unclaimed, 2,000 to 1,00,000 .	...	...	...	74,322	...	...	74,322	1	74,321	
	Total VII to XV ...	8,398	13,28,812	11,449	21,31,002	551	...	21,31,553	3,218	21,28,335	
	Grand Total ...	59,123	21,77,587	77,223	32,01,605	1,882	...	32,03,487	4,143	31,99,344	
	Total of previous year ..	61,833	21,59,775	80,451	31,87,876	2,871	...	31,90,747	2,382	31,88,365	

P. J. MEAD,
Under Secretary to Government.

RETURN

Statement showing the District Collections of the

District.	Salaries, pensions, annuities and gratuities paid by the Government.		Salaries, pensions, annuities and gratuities paid by the local authorities.		Salaries paid by Companies, Public Bodies, Associations and Private Employers.				Profits by Companies.	
					Tax levied under					
					Section 9 (1).		Section 9 (2).			
	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of asesses.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees	Amount of Tax.
1	2	3	4	5	6	7	8	9	10	11
		Rs.		Rs.		Rs.		Rs.		Rs.
Ahmedabad	...	...	50	903	29	1,096	136	4,875	26	21,625
Dessa...	...	...	3	47	...	...	...	...	...	...
Kaira	...	...	25	418	8	174	...	...	7	179
Panch Mahals	...	...	8	61	1	7	...	...	...	...
Broach	...	...	18	171	3	70	34	1,162	1	3,080
Surat...	...	...	27	595	...	...	42	1,040	...	...
Thána	...	...	21	368	...	...	...	...	...	...
Total, Northern Division ...	...	...	152	2,563	41	1,347	212	7,077	34	24,884
Ahmednagar	...	...	9	137	19	577	...	...	1	95
Khandesh	...	...	21	206	29	388	...	...	3	106
Násik	...	...	18	271	...	...	7	65	1	181
Poona...	...	...	93	1,073	98	3,570	65	2,059	5	1,638
Sátára	...	...	13	179	8	150	...	...	3	280
Sholápur	...	...	25	292	8	190	28	835	1	521
Total, Central Division ...	...	...	179	2,158	162	4,875	10	2,959	14	2,871
Belgaum	...	...	24	175	10	298	12	1,064	...	...
Bijápur	...	...	12	82	5	101	2	70	...	...
Dhárwár	...	...	8	97	14	241	914	25,938	8	750
Kánara	...	...	12	209	1	26	...	...	...	...
Kolába	...	...	24	187	...	...	11	389	...	...
Ratnágiri	...	...	9	248	5	120	...	...	...	...
Total, Southern Division ...	...	...	89	998	35	786	939	27,461	8	750
Karáchi	...	...	151	6,117	16	293	517	21,595	10	2,234
Hyderabad	...	...	58	1,130	8	84	20	424	...	...
Shikárpur	...	...	50	992	...	...	23	877	1	102
Thar and Párkar	...	...	7	74	...	...	...	...	...	...
Upper Sind Frontier	...	...	8	67	...	...	1	28	..	...
Total, Sind ...	...	...	274	8,380	24	377	561	22,924	11	2,336
Bombay	...	...	1,517	44,033	798	29,931	12,059	3,34,516	156	3,99,114
Aden.										
Aden	...	...	89	2,629	96	2,753	203	7,606	3	6,891
Perim	...	...	...	...	...	...	62	3,061	...	...
Total, Aden ...	...	...	89	2,629	96	2,753	265	10,667	3	6,891
Grand Total ...	...	...	2,300	60,761	1,156	40,069	14,136	4,05,604	226	4,36,846

No. IV.

Tax under Act II of 1886 in the year 1900-1901.

Interest on securities.	Other sources of income.		Total collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of columns 16, 17, and 18.	Refunds.	Net collections.	Remarks.
Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.						
12	13	14	15	16	17	18	19	20	21	22
Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
547	3,680	1,23,512	3,948	1,52,558	(*a*) 50	...	1,52,608	...	1,52,608	(*a*) 4 Penalties. 31 Notice fee. 4 Bhatta received from Civil Courts. 11 Comparing fee. 50
...	105	2,169	108	2,216	15	...	2,231	...	2,231	
...	2,423	59,871	2,463	60,642	20	...	60,662	28	60,634	
...	794	16,208	803	16,276	...	...	16,276	...	(*b*) 16,276	(*b*) Includes Rs. 25 to be refunded.
...	1,002	31,161	1,058	35,647	...	...	35,647	10	(c) 35,637	(*c*) Includes over-collections of Rs. 118 to be refunded.
613	2,539	71,081	2,861	73,329	...	...	73,329	...	(*d*) 73,329	(*d*) Includes over-collections of Rs. 37 to be refunded.
...	1,266	27,505	1,287	27,873	1	...	27,874	15	27,859	
1,160	11,809	3,31,510	12,528	3,68,541	86	...	3,68,627	53	(*e*)3,68,574	(*e*) Includes Rs. 180 to be refunded.
...	2,033	51,683	2,062	52,492	87	...	52,579	213	52,366	
...	3,374	1,14,377	3,427	1,15,077	143	...	1,15,220	38	1,15,182	
...	2,079	55,106	2,105	55,623	55	...	55,678	...	55,678	
20	2,918	83,251	3,179	96,661	442	...	97,103	105	96,998	
217	1,641	32,373	1,665	33,199	...	...	33,199	35	33,164	
110	1,468	46,181	1,530	48,129	39	...	48,168	81	48,087	
347	13,513	3,87,971	13,968	4,01,181	766	...	4,01,947	472	(*f*)4,01,475	(*f*) This includes Rs. 676 on account of over-collections to be refunded.
...	1,814	49,665	1,860	42,202	6	...	42,208	5	42 203	368 Over-collections to be refunded.
...	1,278	30,180	1,297	30,433	31	...	30,464	148	30,316	189
...	2,102	47,151	3 046	74,177	...	...	74,177	14	74 163	213
...	673	14,360	686	14,595	67	...	14,662	...	14,662	8
2	1,163	30,700	1 200	31.278	...	...	31,278	64	31,214	94
...	1,052	18,988	1,066	19,356	...	...	19,356	95	19,261	171
2	8,082	1,82,044	9,155	2,12,041	104	...	2,12,145	326	2,11,819	1,043
4,838	2,919	1,07,373	3,613	1,42,450	630	...	1,43,080	45	1,43,035	
...	3,930	85 918	4,016	87,586	27	...	87,613	285	87,328	
38	5,247	1 16,370	5 321	1,18.379	20	...	1,18,399	24	1,18,375	
...	1,127	22,715	1,134	22,789	...	...	22,789	182	22,607	
...	619	14,876	658	14,971	...	...	14,971	38	14,933	
4,876	13,872	3,47,232	14,742	3,86,175	677	...	3,86,852	574	3,86,278	
74,353	11,394	9,06,741	25,924	17,88,688	145	...	17,88,833	275	17,88,558	
...	448	20,397	839	40,276	104	...	40,380	2,443	37,937	
...	5	1,642	67	4,703	...	...	4,703	...	4,703	
..	453	22,039	906	44,979	104	...	45,083	2,443	42.640	
80,738	59,123	21,77,587	77,223	32,01,605	1,882	...	32 03,487	4 143	31,99,341	

P. J. MEAD,
Under Secretary to Government.

RETURN No. V.

(RULE 19).

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the Bombay Presidency in the year 1900-1901.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.	
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections.	Demand after Disposal.	Number of Petitions or Objections.	Demand after Disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Chapter III A and Part I, Schedule II	17,799	5,06,312	3	5,04,754	...	5,04,754	17,767	5,05,330	8	42	...	...
Chapter III B and Part II, Schedule II... ...	300	4,68,366	61	4,59,017	6	4,57,309	269	4,57,309	...	...	...	...
Chapter III C and Part III, Schedule II ...	427	79,103	...	79,074	...	79,074	427	79,076	...	...	...	...
Chapter III D and Part IV, Schedule II ...	68,280	32,10,780	18,954	22,92,296	1,077	22,94,120	63,849	22,94,134	861	2,403	1	4
Total ...	86,806	42,64,561	19,018	33,35,141	1,083	33,35,257	82,312	33,35,849	869	2,445	1	4
Total of previous year ...	88,719	46,46,624	18,819	33,06,637	577	14,73,161	82,961	33,06,435	1,026	2,967	...	...

Part of the Act under which the Income is assessed.	Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance	Remarks.
	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	14	15	16	17	18	19	20	21	22
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		
Chapter III A and Part I, Schedule II	17,767	5,23,139	4,88,591	40	...	17,692	5,06,323	*16,808	*Exclusive of Rs. 8 under order of remission.
Chapter III B and Part II, Schedule II... ...	56,629	5,13,938	3,77,802	...	...	56,601	4,34,403	79,535	
Chapter III C and Part III, Schedule II ...	5,275	84,351	75,462	...	...	5,275	80,737	3,614	
Chapter III D and Part IV, Schedule II ...	1,71,256	24,67,827	20,13,750	1,541	...	1,39,747	a21,75,038	† 2,85,739	†Excludes Rs. 39 allowed on account of Insurance fee; Rs. 290 written off as irrecoverable and Rs. 6,721 written off and remitted.
Total ...	2,50,957	35,89,255	29,75,605	1,581	...	2,19,315	31,96,501	‡3,85,696	‡Exclusive of Rs. 7,058 as shown above.
Total of previous year ...	1,76,441	34,85,843	30,32,392	2,473	...	b1,50,989	31,85,854	c2,93,536	

a The difference of Rs. 2,843 between the total of Column 22 of Return No. III and that of Column 20 of this Return is due to the following sums, which remained unrefunded at the close of the year, having been included in Return No. III and excluded from this Return:—

Rs. 180, N. D.
" 676, C. D.
" 1,043, S. D.
" 944, Sind.

Rs. 2,843

b This includes Rs. 388 on account of arrears of penalties.

c Excludes Rs. 6,473 being made up of Rs. 5,997 written off and remitted in Northern Division, Rs. 59 on account of refund on Insurance in Karáchi and Rs. 397 written off as irrecoverable in Aden.

P. J. MEAD,
Under Secretary to Government.

RETURN No. VI.

RETURN

Statement showing by Districts the Original and Final Demands and

District.	Original demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.	
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections.	Demand after disposal.	Number of Petitions or Objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11
		Rs		Rs.		Rs.		Rs.		Rs.
Ahmedabad	4,641	1,76,759	1,864	1,68,910	126	1,66,254	4,463	1,66,254	62	46
Deesa	112	2,278	20	2,253	...	2,253	112	2,267	41	18
Kaira	3,354	80,871	1,959	71,134	59	71,126	2,989	71,126	3	20
Panch Mahála	941	21,406	403	19,395	1	19,395	865	19,395	...	...
Broach	1,508	51,771	762	45,260	21	45,073	1,365	45,073	...	...
Surat	3,454	95,904	1,677	84,906	94	84,236	3,271	84,236	...	...
Thána	1,541	34,429	315	32,483	2	32,458	1,502	32,458	1	1
Total, N. D. ...	15,551	4,63,418	7,000	4,24,341	303	4,20,795	14,567	4,20,809	107	85
Ahmednagar	2,187	57,148	1,043	51,618	26	51,618	1,999	51,618	37	87
Khándesh	3,580	1,24,349	1,097	1,18,691	18	1,18,340	3,514	1,18,340	36	309
Násik	2,531	65,313	1,090	56,824	38	61,814	2,288	61,814	6	3
Poona	3,502	1,09,117	1,542	1,01,338	58	1,01,256	3,277	1,01,256	277	554
Sátára	2,102	44,565	864	41,514	96	41,504	2,014	41,504	...	...
Sholápur	1,764	56,971	565	54,424	24	54,387	1,713	54,387	25	39
Total, C. D. ...	15,666	4,57,463	6,201	4,24,409	260	4,28,919	14,805	4,28,919	381	992
Belgaum	1,954	45,431	419	42,790	5	42,626	1,866	42,626	1	5
Bijápur	1,367	31,872	343	30,230	343	30,230	1,294	30,230	1	31
Dhárwár	3,125	75,807	352	74,749	4	74,691	3,097	74,691	...	...
Kánara	669	14,354	253	13,647	...	13,647	645	13,647	...	67
Kolába	1,200	33,499	375	31,604	1	31,604	1,200	32,182	...	...
Ratnágiri	1,136	20,515	342	18,833	21	18,650	1,050	18,650	...	...
Total, S. D. ...	9,451	2,21,478	2,084	2,11,853	374	2,11,448	9,152	2,12,026	2	103
Karáchi	3,874	1,52,193	475	1,46,537	63	1,46,346	3,762	1,46,346	172	743
Hyderabad	4,167	91,671	703	88,844	25	88,786	4,089	88,786	3	22
Shikárpur	5,465	1,21,685	1,119	1,19,346	52	1,19,152	5,367	1,19,152	39	44
Thar and Párkar ...	1,163	22,986	228	22,392	...	22,392	1,137	22,392	...	...
Upper Sind Frontier ...	672	15,384	123	15,025	...	15,025	661	15,025	...	...
Total, Sind ...	15,341	4,03,919	2,648	3,92,144	140	3,91,701	15,016	3,91,701	214	809
Bombay	29,814	26,70,160	941	18,39,568	6	18,39,568	27,866	18,39,568	96	352
Aden	916	43,420	144	38,123	...	38,123	839	38,123	69	104
Perim	67	4,703	...	4,703	...	4,703	67	4,703	...	...
Total, Aden ...	983	48,123	144	42,826	...	42,826	906	42,826	69	104
Grand Total ...	86,806	42,64,561	19,018	33,35,141	1,083	33,35,257	82,312	33,35,849	869	2,445

No. VI.

Uncollected Balances of amounts due under Act II of 1886 in the Year 1900-1901.

Fines by Magistrate.		Arrears of the previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
12	13	14	15	16	17	18	19	20	21	22
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	4	*19,747	1,86,051	1,37,163	(a) 50	...	15,395	1,52,608	(b) 30,039	(a) Rs. 46 miscellaneous. ,, 4 penalties. (b) Exclusive of Rs. 3,404 written off and remitted.
...	...	2	2,287	2,215	15	...	1	2,231	(c) 48	(c) Exclusive of Rs. 8 under remission.
...	...	18,653	89,799	44,189	20	...	16,425	60,634	(d) 27,932	(d) Exclusive of Rs. 1,233 written off and remitted.
...	...	524	19,919	15,727	...	...	524	16,251	3,668	
...	...	611	45,684	35,068	...	...	451	35,519	(e) 10,126	(e) Exclusive of Rs. 39 remitted.
...	...	*5,341	89,577	70,029	...	...	3,263	73,292	(f) 14,524	(f) Exclusive of Rs. 1,761 written off and remitted.
...	...	†1,349	33,868	26,973	1	...	885	27,859	(g) 5,665	(g) Exclusive of Rs. 284 remitted.
1	4	46,227	4,67,125	3,31,364	86	...	36,944	3,68,394	92,002	Total Rs. 6,729 remitted or under remission.
...	...	13,306	65,011	40,569	87	...	11,710	52,366	12,645	
...	...	4,843	1,23,492	1,12,447	143	...	2,290	1,14,880	8,612	
...	...	3,763	65,580	53,432	3	...	2,196	55,631	9,949	
...	...	17,894	1,19,704	88,995	288	...	7,659	96,442	22,762	
...	...	11,855	53,359	25,049	...	...	8,080	33,129	20,230	
...	...	3,478	57,904	45,620	39	...	2,192	47,851	10,053	
...	...	55,139	4,85,050	3,66,112	560	...	34,127	4,00,799	84,251	
...	...	498	43,129	41,492	5	...	338	41,835	1,294	
...	...	831	31,092	29,265	31	...	831	30,127	965	
...	...	540	75,231	73,731	...	...	219	73,950	1,281	
...	...	1,045	14,759	13,542	67	...	1,045	14,654	105	
...	...	40	32,222	31,080	...	...	40	31,120	1,102	
...	...	523	19,173	18,567	...	...	523	19,090	83	
...	...	3,477	2,15,606	2,07,677	103	...	2,996	2,10,776	4,830	
...	...	619	1,47,708	1,41,770	608	...	424	1,42,802	4,867	
...	...	1,049	89,857	85,963	22	...	690	86,675	3,182	
...	...	251	1,19,447	1,18,198	17	...	145	1,18,360	1,087	
...	...	748	23,140	22,022	...	...	542	22,564	576	
...	...	...	15,025	14,933	...	...	...	14,933	92	
...	...	2,667	3,95,177	3,82,886	647	...	1,801	3,85,334	‡9,804	§ Excludes Rs. 39 allowed on account of insurance fee.
...	...	1,43,447	19,83,367	16,45,030	81	...	1,43,447	17,88,558	1,94,809	
...	...	...	38,227	37,833	104	...	...	37,937	...	Rs. 290 written off as irrecoverable.
...	...	...	4,703	4,703	...	...	...	4,703	...	
...	...	...	42,930	42,536	104	...	...	42,640	...	
1	4	2,50,957	35,89,255	29,75,605	1,581	...	2,19,315	31,96,501	3,85,696	

* The arrears of Rs. 521 shown under Part II last year have been included in the arrears under Part IV because on inquiry it appeared that the company on which the tax was levied was not registered and the amount was therefore collected under Part IV.
† In the last year's statement this was erroneously shown to be Rs. 1,348.

P. J. MEAD,
Under Secretary to Government.

RETURN No. VII.

Statement showing the expenditure incurred in the assessment and collection of the Tax under Act II of 1886 in each District of the Bombay Presidency in the year 1900-1901.

District.	Establishment.	Travelling allowance.	Contingencies.	Total.	Remarks.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Ahmedabad	*2,193 15 4	.....	45 0 0	2,238 15 4	* Includes Rs. 36 on account of grain compensation.
Deesa	60 0 0	.....	.....	60 0 0	
Kaira	(a) 263 4 8	.....	.....	263 4 8	(a) Includes Rs. 12 on account of grain compensation.
Panch Maháls	.....	.....	.....	.....	
Broach	2 0 0	.....	26 0 0	28 0 0	
Surat	(c) 718 8 11	.....	29 12 6	748 5 5	(c) Includes commission paid for the recovery of assessment under Part I.
Thána	(b) 198 5 11	.....	.....	198 5 11	(b) Includes Rs. 14-12-8 on account of grain compensation.
Total, N. D. ..	3,436 2 10	.....	100 12 6	3,536 15 4	
Ahmednagar	28 6 2	.....	.....	28 6 2	
Khándesh	.....	.....	.....	.....	
Násik	115 0 0	.....	30 0 0	145 0 0	
Poona	3,683 13 4	60 0 0	195 0 0	3,938 13 4	
Sátára	179 13 10	12 5 0	4 2 0	196 4 10	
Sholápur	183 11 8	.....	16 0 0	199 11 8	
Total, C. D. ...	4,190 13 0	72 5 0	245 2 0	4,508 4 0	
Belgaum...	30 0 0	.....	.....	30 0 0	
Bijápur	29 0 0	.....	.....	29 0 0	
Dhárwár...	66 0 0	.....	†482 0 0	548 0 0	† Paid as commission to the Auditor, Southern Mahratta Railway, for collecting the tax from the Company's employés.
Kánara	.....	.....	.....	.....	
Kolába	.....	.....	.....	.....	
Ratnágiri	.....	.....	.....	.....	
Total, S. D. ...	125 0 0	.....	482 0 0	607 0 0	
Karáchi	902 0 0	.....	84 0 0	986 0 0	
Hyderabad	186 15 6	.....	‡1 13 3	188 12 9	‡ 2 per cent. rebate on the tax collected by Messrs. Ralli Brothers and Co.
Shikárpur	391 0 0	13 0 0	8 0 0	412 0 0	
Total, Sind ...	1,479 15 6	13 0 0	93 13 3	1,586 12 9	
Aden	741 0 0	152 1 6	34 10 0	927 11 6	
Perim	.....	61 4 0	.....	61 4 1	
Total, Aden ...	741 0 0	213 5 7	34 10 0	988 15 7	
Bombay City	§42,498 2 5	1,800 0 0	6,190 4 9	50,488 7 2	§ Includes (a) Rs. 268-8-3 on account of grain compensation allowance, (b) Rs. 300 being an allowance paid to the Cashier, Bombay Municipality, for collecting Income-tax from the owners of conveyances, &c., and (c) Rs. 6,528-9-1 being the commission at 2 per cent. allowed to the employers of labour for collecting Income-tax.
Grand Total ...	52,471 1 9	2,098 10 7	7,146 10 6	61,716 6 10	
Total of previous year ...	44,514 9 10	2,029 7 0	11,582 5 0	58,126 5 10	

P. J. MEAD,
Under Secretary to Government.

Income Tax.

Annual — Statistical Returns I to VII for the Bombay Presidency for the year 1900-1901.

No. 4683.

FINANCIAL DEPARTMENT.

Bombay Castle, 13th December 1901.

Memoranda from the Accountant General, Nos. B.K.—198 and B.K.—199, dated 30th and 31st May 1901, respectively—Forwarding, with reference to Article 1629 of the Civil Account Code, statements showing the collections of income tax under Act II of 1886 from interest on securities and from salaries, pensions, annuities and gratuities paid by Government in the year 1900-1901 and from interest on securities of Government and Local Authorities or Companies.

Government memorandum No. 2482, dated 26th June 1901, to the Accountant General.

Memorandum from the Commissioner, N. D., No. 7664, dated 18th July 1901.

Letter from the Political Resident, Aden, No. I.T.—129, dated 15th July 1901.

Letter from the Commissioner, S. D., No. 2746, dated 9th August 1901.

Letter from the Collector of Income Tax, Bombay, No. 1755, dated 10th August 1901.

Memorandum from the Commissioner in Sind, No. 2441, dated 21st August 1901.

Letter from the Commissioner, C. D., No. R.—3522, dated 24th August 1901.

} Submitting, with reference to paragraph 1 of Government Resolution No. 2343, dated 18th June 1901, the Annual Income Tax Statistical Returns I to VII for their respective jurisdictions for the year 1900-1901.

Memorandum from the Commissioner, N. D., No. 7694, dated 19th July 1901.

Memorandum from the Commissioner, N. D., No. 8068, dated 31st July 1901.

Letter from the Commissioner, S. D., No. 2834, dated 14th August 1901.

Memorandum from the Commissioner, S. D., No. 2880, dated 16th August 1901.

Memorandum from the Commissioner, N. D., No. 8942, dated 4th September 1901.

Memorandum from the Commissioner in Sind, No. 2592, dated 4th September 1901.

Telegram to the Commissioner, N. D., No. 3918, dated 12th October 1901.

Telegram from the Commissioner, N. D., No. 211, dated 24th October 1901.

Memorandum from the Political Resident, Aden, No. I.T.—131, dated 15th July 1901.

Memorandum from the Collector of Income Tax, Bombay, dated 10th August 1901.

Letter from the Commissioner, S. D., No. 2834, dated 14th August 1901.

Memorandum from the Commissioner, C. D., No. R.—3523, dated 24th August 1901.

Memorandum from the Commissioner, N. D., No. R.—172, dated 24th October 1901.

} Submitting their remarks on the Annual Income Tax Statistical Returns for their respective jurisdictions for the year 1900-1901.

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RESOLUTION.—Government do not consider that any remarks on the statistical returns in addition to those made by the Commissioners are needed.

P. J. MEAD,
Under Secretary to Government.

To

The Commissioner in Sind,
The Commissioners, N., C. and S. Divisions,
All Collectors, including the Collectors and Deputy Commissioners in Sind,
The Accountant General,
The Commissioner of Income Tax, Bombay,
The Collector of Income Tax, Bombay,
The Political Resident, Aden,
The Director of Land Records and Agriculture and Inspector General of Registration,
The Political Agents, Káthiáwár, Kolhápur and Southern Marátha Country, Cutch, Mahi Kántha and Sávantvádi,
The Political Superintendent, Pálanpur,
The Resident at Baroda (by letter),
The Political Department of the Secretariat,
The Public Works Department of the Secretariat,
The Controller of Military Accounts, Bombay Command,
The Editors' Table, Bombay,
The Editors' Table, Poona,
The Editors' Table, Dhárwár,
The Editors' Table, Belgaum,
The Editors' Table, Karáchi,

} With copies of the Returns.

The Government of India,
The Secretary of State for India.

} By letter.

No. of 1901.

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